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PLAN

OF

RECONCILIATION

BETWEEN

GREAT BRITAIN

AND HER

COLONIES;

FOUNDED IN JUSTICE,

AND

CONSTITUTIONAL SECURITY:

BY WHICH

The RIGHTS of ENGLISHMEN, in Matters of TAXATION, are preserved to the Inhabitants of AMERICA, and the Islands beyond the ATLANTIC.

—— *I love my Country, and am not*
One that rejoices in the common Wreck. SHAKES.

By the AUTHOR of the HISTORICAL ESSAY ON THE ENGLISH CONSTITUTION.

LONDON:

Printed for J. JOHNSON, N° 72, St. Paul's Church-Yard; and P. ELMSLY, in the Strand.

M,DCC,LXXVI.

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A PLAN OF RECONCILIATION.

AT a time when political diſputes, between England and America, have involved the State in a civil war; it becomes the duty of every individual, to endeavour to elucidate, and reconcile the matters of public contention. I ſhall therefore take the liberty, to offer my reflections upon this important ſubject.

The whole eſſence of this political controverſy will be found, by all honeſt and impartial men, to conſiſt in two objects.

Firſt, in obtaining Juſtice for England by an American taxation.

Secondly, in obtaining Conſtitutional Security for America in the operation of our taxation laws.

If we can make theſe two objects co-operate in their political movements, we ſhall produce a laſting principle of Reconciliation in which both ſides may ſecurely confide; and thus peace and harmony, may be reſtored between the two extreme parts of the Britiſh

tiſh Empire, which cannot fail of being acceptable to every benevolent mind.

No man can be ſo ignorant as not to know, that Government cannot be adminiſtered without expence; armies and fleets, which are neceſſary for the protection of every part of a kingdom, cannot be maintained without it. As all Government, therefore, implies expence, ſo equal Juſtice requires that all expences neceſſary for the protection of the State ſhould be divided, by ſome equal rule, amongſt all thoſe individuals in the community who have poſſeſſion of the property.

It is of no conſequence with reſpect to juſtice, whether the geographical ſituation of the property be found on the northern or ſouthern ſide of the river Trent, or on this or the other ſide of the Atlantic Ocean, ſo long as it is equally protected by the fleets and armies furniſhed by the State. From whence it will appear, that the people of England require nothing more, of their brethren in America, than common juſtice, when they deſire them to furniſh a proportionable ſhare of the neceſſary expence of Government; ſince they are equally protected by the fleets and armies, provided for the defence

defence of the whole. This is ſo obvious a truth, that I need ſay nothing more, on this head, to eſtabliſh the point of juſtice required on the part of England.

The true, and only conſtitutional principle, upon which the Parliament of Great Britain can tax the people of America, is to tax them in common with the people of England, where the nature of the tax will permit*.

Unhappily for Great Britain and America, Adminiſtration have ne-

* Many taxes we now pay in England are merely local in their nature, and cannot be extended; but the moſt capital taxes will operate, upon juſt and conſtitutional principles, equally in America as in England.

ver thought proper to confine themſelves to this conſtitutional rule. They began in error, with the ſtamp act; and they have continued in error, by every taxation law they have thought proper to impoſe upon our diſtant provinces.

This conduct, on the part of Great Britain, hath created an oppoſition, to our taxation laws, by the inhabitants of America; and, to remedy this evil, they have advanced a doctrine equally erroneous, and unconſtitutional, namely, That the Parliament of Great Britain hath no right to tax them at all, becauſe, ſay they, "We neither

"are,

" are, nor can be repreſented in the " Britiſh Parliament." Upon this ground both ſides have drawn their ſwords, in defence of their reſpective errors.

If the Houſe of Commons, when they came to a reſolution to tax America by a ſtamp duty, had firſt repealed the ſtamp act in England, and then made a *new one* to have extended over America as well as England, in that caſe the Stamp Act would have been eſtabliſhed, upon the true conſtitutional principles and practice of Parliament, conſtantly adhered to in all our taxation laws which reſpect England; and this principle,

or mode of taxation, would have preſerved to America their conſtitutional ſecurity, againſt any partial diſtribution of taxes.

On this ſolid foundation, our Provinces muſt have had the ſame benefit of our repreſentative body of men in Parliament, as either the electors or non-electors reſiding in England. For ſo long as the Houſe of Commons taxeth our diſtant Provinces, by the ſame law and rule by which they tax themſelves, and the people of England, their mutual intereſt and ſecurity muſt be inſeparable; and conſequently the people in America will have the ſame ſecurity, relative

lative to all taxation laws, as the people at home; and every man in our Colonies, in what condition ſoever Providence may have placed him, will have the ſatisfaction to know, that he pays no more than *his equal ſhare* to the expence of Government, with every other man in the like circumſtances in England.

This principle of taxation would be the ſame ſecurity to them, as if they were actually repreſented by Members of their own election; for ſuppoſing they had a majority of Members in our Houſe of Commons, what could they do more for themſelves? They could not, with any kind of juſtice, or conſtitutional law, tax England by a different

different rule from that by which they would tax themſelves.

This mode of taxation is ſo obviouſly practicable, that it is unneceſſary to ſay much in its ſupport; becauſe an Act of Parliament ſo conſtituted, eſtabliſhing, for inſtance, a land-tax to be paid by the landlord, or a tax upon the rents of houſes (as a ſubſtitute for our tax upon windows) to be paid by the tenant, will evidently operate the ſame at Boſton, or Jamaica, as it will in Yorkſhire; and may be collected by the pariſh officers, equally as well in America as in England. And all goods and merchandiſe, that are conſumed by the people in England with

with a duty upon them, ought, upon the ſame principles of juſtice, to be exported to our diſtant provinces with little or no drawback. This would put the conſumer, in every part of the Empire, upon an equal footing, and create no additional number of revenue officers. This is what I call taxing the people, in our diſtant provinces, in common with the people of England.

The doctrines here laid down are ſo full and deciſive, upon the point of ſecurity to our diſtant provinces, that I am perſuaded no man in England, or America, who wiſhes union and happineſs to the Britiſh Empire, can withhold his

approbation.

approbation. And, in my opinion, to obtain immediately this ſalutary end, there only requires a declarative Act of Parliament to eſtabliſh a perpetual rule, meaſure, and mode, by which the Colonies may know how far they are obliged to contribute their ſhare, to the neceſſary expence of Government. I hope that ſome Gentleman, then, in the Houſe of Commons, will move for leave to bring in a Bill, "To quiet the "minds of His Majeſty's ſubjects "reſiding in America, and other "provinces beyond the Atlantic "Ocean, againſt all fears and jea-"louſies grounded upon the ap-"prehenſion, that if they are ſub-

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" ject to the payment of taxes,
" and other impoſts granted to
" His Majeſty, by the Parliament
" of Great Britain, as a ſeparate
" and diſtinct people from his ſub-
" jects reſiding in England, they
" may, in time to come, be ex-
" poſed to a very arbitrary and
" unequal diſtribution of taxes."

Upon this ground I would move, That they may receive the full benefit and ſecurity of the Engliſh conſtitution, by being taxed in common with His Majeſty's ſubjects reſiding in England; and that all taxation laws intended to affect the Colonies, become ſo far general laws as to affect England and the Colonies alike; ſo that no

tax may be paid, by our diſtant provinces, but what we ſhall be obliged to pay in the ſame manner and proportion in England.

A Healing Act of this nature, would effectually quiet and ſatisfy the mind of every cool and diſpaſſionate man in America, and convince them that England wiſhes to eſtabliſh their conſtitutional ſecurity upon the firmeſt foundation; and requires nothing more than that her diſtant provinces would do juſtice to the people of England, by paying their equal ſhare of the expence, neceſſary for the ſupport and protection of the Britiſh Empire. The end of taxation is protection, and, therefore,

taxation

taxation and protection can never be divided; it is the valuable conſideration received, for which taxes are paid.

However, in order to obtain a pacification with our Colonies, I by no means think it neceſſary that all the black catalogue of taxation laws, we have in England, ſhould affect America; but would only ſelect ſuch as are now in being, or make new ones that will operate upon juſt and conſtitutional principles, and extend them over the Colonies.

The conciſe manner, in which I have choſen to treat this ſubject, will admit of little more than to

eſtabliſh

eſtabliſh a permanent ground, or fundamental principle of taxation, upon which our conſtitution operates with reſpect to our diſtant provinces, without entering into a detail of all the particular taxation laws, that may conſtitutionally be extended to America.

All property, in its own nature, is either fixed or moveable. The fixed property, I call land and houſes; and the moveable, money or merchandiſe, or ſuch things as are moveable from place to place. With reſpect to money, it cannot be taxed for many reaſons, particularly becauſe it cannot be known, or ſeen, how much a man poſ-

ſeſſes.

ſeſſes. But when property appears in land, houſes, goods, merchandiſe, or ſtock upon the land, it may be taxed under various denominations.

The antient ſubſtantial revenue of the Crown, granted by Parliament, was the tenths and fifteenths of the fixed and moveable property in the kingdom, and were collected by the pariſh officers, and therefore came neat and clean into the Exchequer: to which we muſt add, the duties paid upon goods imported at the Cuſtom-houſe, and collected by the officers of the Cuſtoms. Theſe two branches of revenue ſupported,

in a great meaſure, the whole expence of the State.

The whole revenue, of Queen Elizabeth, did not amount to more than 600,000 pounds a year. That of King Charles the Firſt, was 800,000 pounds. Charles the Second, had £. 1,200,000: the ſame revenue was ſettled upon James the Second; and out of theſe revenues they ſupported the navy, army, and all other expences of Government. And now King George the Third hath 800,000 pounds, paid out of the ſinking fund, for his Civil Liſt only; and the revenue of Government amounts to £. 10,000,000. annually, and yet

we

we are 137,001,451 pounds in debt.

I do not ſay that this vaſt increaſe of national expence, ariſes from our ſupport of the Colonies. However, it cannot be denied, that the annual expence of Great Britain is much increaſed by the wide extenſion of her dominions, which neceſſarily requires both a naval, and military force, for their protection. Yet, notwithſtanding this deplorable condition of the State, it will recover itſelf, with eaſe, when the diſtant provinces of the Empire, ſhall contribute their ſhare to the expence of Government.

For this purpoſe, I ſhall propoſe the following impoſts, which may

be extended over all the diſtant provinces, with juſtice and conſtitutional ſecurity. Firſt, a tax upon all houſes and land, rated according to the rent or annual value, to be paid by the proprietors, as a tax upon fixed property; which will operate the ſame in all parts of the world, where the coin is reducible to the Engliſh ſtandard.

Secondly, a tax, operating upon the ſame objects as the preceding, that is, upon all rents ariſing from houſes or land, with this difference, to be paid by the tenant, in conſideration for his moveable property; upon this principle every farmer, or planter, will

will pay a tax for the live or dead ſtock upon his farm or plantation. And the ſame tax, affecting the rents of houſes in the towns, will operate as a tax upon the moveable property in trade; only herein preſerve one general reſtriction, namely, that theſe taxes ſhall not operate upon rents under five, or, if you pleaſe, ten pounds *per annum*; to draw a line that they may not affect the poor.

Thirdly, that all debentures, upon goods exported to the diſtant provinces, be withdrawn, as hinted above, that every conſumer may be upon the ſame foundation. The groſs ſum paid at the Cuſtom-houſe of London, for drawbacks

upon goods exported, taken at an average for five years, ending in 1770, amounted to £. 1,560,360. 17*s.* 4*d.*

And laſtly, that the Stamp Act be new-modelled, and be extended over the Colonies, which may affect both kinds of property with the ſame equality, and extent, as the land-tax.

Theſe taxes may alſo be extended over the diſtant provinces, with juſtice and conſtitutional ſecurity, without any additional expence to the State, or increaſe of revenue officers; and may be paid in gold, ſilver, or the current paper of the country. For ſo long as the paper currency, of any country, will

 purchaſe

purchaſe produce, that produce will fetch money from another market.

There are few articles, under the juriſdiction of the Exciſe laws, which will operate, becauſe they are merely local in their nature, and have no relation to our diſtant provinces, either by exportation or otherwiſe; ſuch as ſoap, candles, malt, hops, coals, and many others; and the ſame may be ſaid, of various other branches of the revenue, which have been created ſince the Revolution.

It hath been an opinion, maintained both in England and America, that the laws of taxation, made by the Britiſh Legiſlature,

cannot, with conſtitutional ſecurity, operate beyond the actual exiſtence of election, and repreſentation. From whence they conclude, that the Parliament hath no right to tax America, becauſe they are not repreſented. But I hope, from what hath been ſaid, it will appear that our laws of taxation will operate with the ſame ſecurity in America as in England.

But many well-diſpoſed people, we may obſerve, are prejudiced in favour of words, perhaps, without examining their proper application. Thus it hath been aſſerted, by the people in America, as the grand argument upon which they

ground

ground their reſiſtance, That Engliſhmen cannot be taxed without their conſent, either in perſon, or by their Repreſentatives in Parliament. With reſpect to perſonal conſent, it is impoſſible, in the nature of things, and what our Conſtitution never heard of. And that Engliſhmen cannot be taxed, without their Repreſentatives in Parliament, is a true maxim when conſtitutionally applied againſt the pretended prerogative of the Crown, to tax the ſubject without the conſent of the Houſe of Commons; which hath often been the caſe in England under arbitrary Kings, and particularly ſo in the

reign

reign of Charles the Firſt. But when the people in America, apply this maxim ſo as to draw a line of diſtinction between the electors and non-electors, it then becomes mere ſound without ſenſe, and not true in fact.

All taxation is founded in neceſſity, created by the danger which one State apprehends from another, and not a voluntary gift from individuals, proceeding from favour or affection to the Prince, as ſome men contend, but the neceſſary means by which every ſubject muſt obtain protection for his perſon and property. And as all danger to America, from an exter-

nal

nal enemy, will proceed from the maritime powers of Europe, ſo long as that is the caſe, their real intereſt, both in point of expence and true happineſs, will be to continue united with England, and contribute their proportion to the protection of the State. There muſt be a power of taxation lodged ſomewhere, in every State, and it is only the abuſe of that power, which requires political regulation. This regulation conſiſts particularly in three things: Firſt, that the power of taxation be eſtabliſhed upon ſuch principles that it ſhall not be ſubject to abuſe: Secondly, that the money, to be raiſed, may never

never exceed the neceſſity: and Thirdly, that all taxes may be properly applied to the purpoſes for which they are impoſed.

The ancient conſtitution of Parliament ſupported theſe three great objects with ſome degree of juſtice, and it may be a queſtion with ſome men, whether the Houſe of Commons, as it is new-modelled, affords the ſame ſecurity now to the people at large, as it did anciently. For my part, I am clearly of opinion that it doth not, but far, very far otherwiſe. However, I ſhall not enter into this queſtion, becauſe the people in America have not made any change in the Conſtitution,

ſtitution, the object of their reſiſtance (which is the only ground upon which reſiſtance can be juſtified) like our great forefathers, who fought in defence of the conſtitutional rights of their country; but our American brethren have drawn their ſwords, upon principles that muſt involve the Conſtitution, and Britiſh Empire, in one common ruin.

We know it hath been the practice of all Governments, which have been ſuffered to act without reſtraint, to impoveriſh the people under the pretence of neceſſary taxes. This was particularly the caſe with England, after the Conqueſt,

queſt, and before the Eſtabliſhment of the Great Charter, when the Kings of England claimed a right to *take* the property of the ſubject in what proportion almoſt they pleaſed. For this reaſon our wiſe forefathers eſtabliſhed the Houſe of Commons, who were elected by the people, that they might be independent of the Crown; and particularly veſted them with a power of taxing the ſubjects *at large*, that they might give what the neceſſity of the State required. And here the American maxim falls in with the Conſtitution, which requires, that no Engliſhman ſhall be taxed without the conſent of a repreſen-

tative body of men in Parliament, but without any diſtinction between the electors or non-electors. Therefore all eſtimates of expence are brought before the Houſe of Commons, that they may examine the wants of the Crown, whether they be well founded, and grant the ſupply accordingly. And not only ſo, but that they may likewiſe take care that the taxes, paid by the people *at large*, be properly applied to the purpoſes for which they were granted. This is the ſecurity which every Engliſhman hath for his property, in reſpect to our taxation laws. And this is the conſtitutional ſecurity we would now offer to our American brethren,

thren, and other provinces beyond the Atlantic.

The Houſe of Commons, conſtitutes our political and conſtitutional ſecurity, for the people at large, in all reſpects, whether they may reſide in England or America. Therefore I would have it particularly obſerved, that Election and Repreſentation are the means only, by which the great object of political ſecurity is legally obtained. For this reaſon Election, and Repreſentation, muſt for ever remain in the hands of the people, where the ſeat of Government is placed; that the Power of Controul, or, in other words, that the Houſe of Commons may always attend their duty

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in Parliament, and guard the rights of the ſubject, when in danger, from the executive authority.

This power of ſecurity, which I have ſaid is veſted in the Houſe of Commons, is the fundamental principle of our free Conſtitution, and therefore wherever the State may extend her dominion, the Power of Control muſt, in obedience to the conſtitutional duty impoſed upon it, operate in an equal degree of extenſion. Were it otherwiſe, all manner of tyranny might be exerciſed, by the Crown, in the diſtant provinces, and the Conſtitutional Power of Control, would not be able to afford them

any redreſs; and thus the inſtitution, would fall ſhort of the end for which it was eſtabliſhed, which would be an abſurdity in politics, and a contradiction to the Conſtitution itſelf. And therefore the right of taxation, with this Power of Control, one of the moſt eſſential powers of ſecurity to the property of the ſubject, muſt paſs through the whole Britiſh Empire. It is this political, and conſtitutional principle of ſecurity, I repeat it again, it is this conſtitutional principle of ſecurity, againſt the arbitrary proceedings of the Crown, which we are to attend to, and not to the mere mechanical exerciſe

exerciſe of Election and Repreſentation. If Gentlemen would diveſt themſelves of party paſſion, and conſider the political reaſon of eſtabliſhing Election and Repreſentation, they would find that it was to guard againſt all internal danger to liberty and property in civil ſociety, proceeding from the abuſe of power veſted in the official members of the community; and that the higher, and more armed with power any officer may be, the more dangerous he becomes to the people at large. This evil had grown to ſuch an enormous exceſs, in the Kings of England, from the time of the Conqueſt down to the reign

of King John, that the people found it abſolutely neceſſary to curb the power of the Crown, and to obtain this end, they wiſely eſtabliſhed Election and Repreſentation, as a power of control, upon the executive authority.

This great point being obtained, the end of Election and Repreſentation is anſwered, and the Great Charter of Engliſh Liberty, as well as the 34th of Edward the Firſt are fully ſatisfied.

By the Great Charter, the exerciſe of Election, was veſted in the inhabitants of particular places, but many cauſes ſince that period, have induced the people to change their place of abode; and trade

trade in particular, which ſurpriſingly moves the people from one place to another; by which many villages in England are now riſen to the opulence and magnitude of cities; and for the ſame reaſons, there have been many emigrations from hence to America. In both caſes, the emigrants have loſt their election by change of place, but they have not, for that reaſon, loſt their conſtitutional ſecurity, for their property, in reſpect to our taxation laws. For when a Houſe of Commons is elected by the people, where the ſeat of Government is placed, the Elected have no longer any partial relation to the

Electors, who created them, but are become the conſtitutional power of control, and ſecurity, for the people *at large* wherever they may reſide. Upon this principle it is evident, that, whenever the legiſlative authority is aſſembled, their acts of taxation will conſtitutionally operate through every part of the Empire. And thus the power of taxation, and repreſentation, may be divided without any *injury* to the Non-electors, whether they reſide in England, or America.

Diſtance of place makes no change, in the political condition of men, under the ſame Govern-

ment.

ment. Nor can the diſtance of place, either by land or ſea, take away the conſtitutional power of taxation from the legiſlative authority. And it is not in the power of the Crown to grant an excluſive charter to any body of men to tax themſelves, to defray the expence of the State, and exclude the authority of Parliament in their taxation laws. The charter of the King can operate no further than to tax the inhabitants of any particular place, ſo far as to ſupport, and maintain the *internal police* of the province where the charter is to operate.

Engliſhmen, at firſt retired to

America, in order to better their perſonal condition, by gaining a property in the lands which the State had obtained, and not to control the acts of the legiſlative authority. From that period they have continued to retire, and are ſtill emigrating for the ſame purpoſe. From that period alſo they have lived upon the lands belonging to England, they have had the Engliſh laws to live under, the Engliſh power of control, veſted in the Houſe of Commons (which hath been criminally indulgent to them) for their ſecurity, and the Engliſh Government for their protection.

The protection of the trade, in the Britiſh Empire, is one of the moſt expenſive branches of Government, for which the State is obliged to provide fleets, guards, and garriſons, in every quarter of the world; and therefore it is highly juſt, that the foreign trade ſhould contribute to the expence of its own protection. For this reaſon, the Navigation Act was made, to bring the trade to a center, that every branch might contribute a proportion to defray the expence of Government. The people in America trade to Africa, the American Iſlands, and many parts of Europe, under the protection

protection of the Britiſh Flag, and Britiſh Alliance, which hitherto have been ſupported at a vaſt expence, by taxes impoſed by Parliament, and paid by the people of England. And no convincing reaſon can be given, why they ſhould not be taxed by the ſame authority, and contribute their ſhare to the protection of their trade. The people, before any emigration was made, were ſubject to the authority of Parliament, and they muſt be ſo ſtill, becauſe there is no authority in our State which can diſcharge them from the power of Parliament. And I never heard that they ever relinquiſhed the power of taxing

ing the Colonies whenever they thought proper to exerciſe it.

The Coloniſts in America, voluntarily left their native country, to obtain lands in the diſtant provinces, and conſequently they have put it out of their own power to become Electors, for Repreſentatives to ſerve in the Britiſh Parliament. But if they think this ſo valuable a right to individuals, let them leave their lands, to men better diſpoſed to pay for their protection, and return home again, and then they may be either Electors, or Elected. But with reſpect to the political relation, they bear to the Community, they ſuſtain no

diminution,

diminution, in their conſtitutional ſecurity, by the operation of our taxation laws, ſo long as they are taxed in common with the people reſiding in England. By this rule of taxation, a clear line is drawn, and the Colonies may always *judge* how far their property is ſubject to the authority of Parliament.

If the acts of the Britiſh Parliament would not operate with the ſame ſecurity in America, as they will in England, there would be ſome juſt ground of complaint, but as the contrary appears to be the fact, all reſiſtance muſt vaniſh, except the people in America will publicly declare to the world, that

they

they entertain a deſign of continuing the burden of Government upon the people of England. Any Gentleman in America, poſſeſſed of an eſtate of one hundred pounds a year, is as able to pay a land tax as any Gentleman of the ſame eſtate in England. In like manner, any man that rents a houſe in America, is as capable of paying a tax upon the rent of his houſe, as any man is capable of paying the window tax for the houſe he inhabits in England.

There is not, perhaps, one third of the people in England, who actually exerciſe the Right of Election, and yet they receive no partial

tial injury from our taxation laws, but fully enjoy the conſtitutional ſecurity for their property; and the reaſon is notoriouſly obvious, becauſe they are taxed by the ſame rule with thoſe who are electors.

If the Parliament were to tax the electors by one rule, and the non-electors by another, then, indeed, the non-electors, reſident either in England or America, would loſe their ſecurity, by loſing their election. Or if Parliament were to tax England by one rule, and America by another, in that caſe America would loſe her conſtitutional ſecurity; becauſe a partial taxation might take place, to

the

the injury of America. Again, if Parliament were to tax Great Britain only, and the Aſſemblies in their reſpective provinces were to tax America ſeparately, then Great Britain would loſe her ſecurity; becauſe ſhe would loſe the power of doing juſtice to herſelf, and the reſt of the Britiſh Empire, by not being able to oblige America to pay her *equal ſhare* to the expence of Government, which ſhould never remain at the option of A PART, whether they will or will not contribute their ſhare to the protection of the WHOLE.

But by including the *whole* in our taxation laws, we diſcharge

ourſelves of this danger, and difficulty, and *preſerve* to the *whole* their conſtitutional ſecurity. Becauſe the Parliament of Great Britain *cannot*, in that caſe, make any partial diſtribution of taxes, or injure America without injuring themſelves, and the people of England; their intereſt, and ſecurity, muſt be mutually inſeparable. By this means an equality of expence, which conſtitutes impartial juſtice, will be eſtabliſhed through the Britiſh Empire.

It is the nature of all governments, that wherever the power of information, defence, and protection, is lodged, there the power of

of obtaining the means of protection, and defence, by taxation, muſt be lodged alſo. Otherwiſe the *means* would be divided from the *end* in ſuch a manner, that government would not be able to operate, with its whole ſtrength, againſt an enemy, and with that diſpatch neceſſary for the public ſafety, but be ever in a crippled and disjointed condition.

The power of taxation, is the bond of united ſtrength; and where that bond is broken, the united ſtrength of the community is diſſolved, and the ſeparate parts muſt fall aſunder.

There are ſixteen ſeparate Pro-

 vinces

vinces, upon the continent of America, and about the ſame number of governments in the American iſlands, which are all under the ſame predicament, and have an equal pretence to claim the ſame right to tax themſelves and diſpoſe of their own money. Suppoſe then, that all theſe ſeparate colonies ſhould think proper, to provide no further than what concerned their particular intereſts. In this caſe, the Eaſt might be at war, while the Weſt was out of danger; and the North might be loſt, for want of the aſſiſtance of the South. This would create a general weakneſs in the ſtate; ſe-

parate

parate intereſts would actuate every part of the Britiſh empire, and nothing but confuſion, and deſtruction, would enſue.

All impoſts paid by the people, muſt conſtitutionally be diſpoſed of by the executive authority, under the direction of Parliament, and applied in defence of any part of the Empire wherever danger approaches, and neceſſity calls for aid.

All partial taxation is unknown in England, nor can it exiſt any where, without introducing injuſtice into the ſtate. The Parliament never taxeth different counties by different rules, ſo long

therefore as the government of the ſtate remains in England, ſo long the laws, enacted by the Parliament of Great Britain, and particularly their taxation laws, ſhould operate through the whole Britiſh empire.

Geographical diſtance of place, either by land or ſea, creates no obſtruction to the operation of our taxation laws. And impartial juſtice requires only one rule of taxation, by which every man, in the like circumſtances, may be equally affected, whether he be an elector, or non-elector, or reſide on this or that ſide of the Atlantic Ocean. Upon this equitable principle, the

great object of our political ſecurity, may be extended over Europe, Aſia, Africa, and America, and yet the actual exerciſe of election and repreſentation may be confined to Great Britain. For there cannot be a clearer poſition, in the nature of things, than that this mode of taxation is founded upon the true principle of conſtitutional freedom, by which the reſident inhabitants of America will have their political ſecurity, flow, in its direct courſe, from the very fountain of conſtitutional liberty.

England hath long had it in her power, to make her people the happieſt nation in the world, by

dividing the expence of Government equally with the people reſident in her colonies; who have long enjoyed the benefit of her ſucceſs, by obtaining poſſeſſion of her new acquired lands; by which they are grown opulent, and flouriſhing, while the people at home have been burthened with the expence of their protection.

But things are now arrived at that point of neceſſity, that Great Britain muſt ſink under the weight of empire, if ſhe doth not extend her taxation, in equal proportion, as ſhe hath extended her dominion; and oblige every ſeparate part to contribute its ſhare, to the protection

tection of the whole. Then indeed ſhe would not ſink, but increaſe in ſtrength, in proportion as ſhe hath gained poſſeſſion of new lands, houſes, and merchandiſe, which are proper objects of taxation. Hence too, the burden of every individual would decreaſe, as the objects of taxation increaſed. And if the expence of government were, at this day, equally divided amongſt the property of the whole Britiſh empire, it would not be, to every individual, the *weight of a feather*. A political plan, grounded upon this juſt and extenſive foundation, would ſoon make the ſtate, and the people of the Bri-

tiſh empire, happy, great, and glorious.

To releaſe our colonies, from the authority of Parliament, in point of our taxation laws, is a matter of that importance, which concerns not only this generation, but all future poſterity. It is not like a bad Act of Parliament, by repealing which, you may repeal the evil, but it would be an act of the nature of *ſuicide*, which deſtroys the being with the very act itſelf.

The Engliſh conſtitution, ſecures the ſubject in the enjoyment of his private property. But as the political world is at preſent circumſtanced, every man is under a neceſſity

neceſſity of contributing a part to the ſtate, that he may enjoy the remainder in ſafety. Otherwiſe his perſon, and property would be expoſed to a foreign enemy, who would ſoon invade his country with ſucceſs, and put an end to this quarrel between England and America, by taking poſſeſſion of both, without either of them giving, granting, or conſenting. But who is it that receives the benefit of theſe taxes? not the King for his private uſe, nor Great Britain for her ſeparate intereſt, but the community at large; to enable the executive authority to put the Britiſh empire

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in a proper poſture of defence, that every individual may ſit under his own vine, and fig tree, without fear, or danger.

I could wiſh to ſee the legiſlative authority immediately paſs the act of ſecurity before mentioned*; becauſe it would be a declaration to the whole world of their juſt, and conſtitutional, intentions towards our diſtant provinces, and render America without an excuſe. But if after this, the people in America, ſhould ſtill refuſe to do juſtice to the people of England, by not contributing their ſhare to the expence of government, it would

* Page 13.

then

then become the duty of Adminiſtration, to employ the whole power of Great Britain, to compel them, and to preſerve the Britiſh empire whole and entire.

To conclude, upon this mode of taxation, I apprehend, we are furniſhed with a principle of reconciliation, between the two contending parts of the Britiſh empire; founded in juſtice to England, and perfect conſtitutional ſecurity to America, againſt all partial impoſition of taxes, which is all Great Britain hath to aſk, or America can honeſtly deſire. On this plain, open, and equitable

PLAN

PLAN OF RECONCILIATION, let us meet our American brethren, and once more unite in the bonds of amity and peace.

FINIS.